

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL  
 NEXUS MEMBERS OF A COMBINED GROUP**

For the CALENDAR year **1999** or other tax year beginning 

|    |     |      |
|----|-----|------|
|    |     |      |
| Mo | Day | Year |

 and ending 

|    |     |      |
|----|-----|------|
|    |     |      |
| Mo | Day | Year |

| SECTION I APPORTIONMENT FACTORS                              |  | Name:<br>FEIN | Name:<br>FEIN | Name:<br>FEIN | TOTALS  |
|--|--|---------------|---------------|---------------|---|
| COMPENSATION<br>AND WAGES<br>FACTOR                          | 1 NH Compensation and Wages Paid or Accrued                    |               |               |               |   |
|  | 2 Everywhere Compensation                                      |               |               |               |   |
|  | 3 COMPENSATION FACTOR (Line 1 ÷ by line 2) Enter on line 21    | .             | .             | .             |   |
| INTEREST<br>FACTOR   | 4 Average of NH Property                                       |               |               |               |   |
|  | 5 Average of Everywhere Property                               |               |               |               |   |
|  | 6 INTEREST FACTOR (Line 4 ÷ by line 5) Enter on line 26        | .             | .             | .             |   |
| DIVIDEND<br>FACTOR   | 7 NH Sales (See instructions)                                  |               |               |               |   |
|  | 8 Everywhere Sales (See instructions)                          |               |               |               |   |
|  | 9 Sales Factor (Line 7 ÷ by line 8)                            | .             | .             | .             |   |
|  | 10 Sub-total (Sum of lines 3,6 and 9)                          | .             | .             | .             |   |
|  | 11 DIVIDEND FACTOR (See instructions) Enter on line 15         | .             | .             | .             |   |
| <b>SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT</b> |  |               |               |               |   |
| DIVIDEND<br>APPORTIONMENT                                    | 12 Dividends Paid  |               |               |               | <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Enter this amount on Form BET-WE, line 1:</div> <div style="border: 2px solid black; height: 20px; width: 100%;"></div> |
|  | 13 Less Dividend Deduction (See instructions)                  |               |               |               |   |
|  | 14 Subtotal (Line 12 less line 13)                             |               |               |               |   |
|  | 15 Dividend Apportionment Factor (From line 11)                |               |               |               |   |
|  | 16 Taxable Dividends (Line 14 multiplied by line 15)           |               |               |               |   |
|  | 17 TOTAL TAXABLE DIVIDENDS (From line 16. If negative enter 0) |               |               |               |   |
| COMPENSATION<br>AND WAGES<br>APPORTIONMENT                   | 18 Everywhere Compensation Paid or Accrued                     |               |               |               | <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Enter this amount on Form BET-WE, line 2:</div> <div style="border: 2px solid black; height: 20px; width: 100%;"></div> |
|  | 19 LESS: Retained Compensation (See instructions)              |               |               |               |   |
|  | 20 Subtotal (Line 18 less line 19)                             |               |               |               |   |
|  | 21 Compensation Apportionment Factor (From line 3)             |               |               |               |   |
|  | 22 TAXABLE COMPENSATION (Line 20 multiplied by line 21)        | .             | .             | .             |   |
|  | 23 LESS: Dividend Offset (See Instructions)                    |               |               |               |   |
| 24 TOTAL TAXABLE COMPENSATION (Line 22 less line 23)         |  |               |               |               |   |
| INTEREST<br>APPORTIONMENT                                    | 25 Interest Paid or Accrued                                    |               |               |               | <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Enter this amount on Form BET-WE, line 3:</div> <div style="border: 2px solid black; height: 20px; width: 100%;"></div> |
|  | 26 Interest Apportionment Factor (From Line 6)                 | .             | .             | .             |   |
|  | 27 Taxable Interest (Line 25 multiplied by line 26)            |               |               |               |   |
|  | 28 LESS: Dividend Offset (See instructions)                    |               |               |               |   |
|  | 29 TOTAL TAXABLE INTEREST (Line 27 less line 28)               |               |               |               |   |